

IN THE CLAIMS

Please amend the claims as follows:

Claim 1 (Currently Amended): A magnetic recording medium, comprising:

a non-magnetic substrate,

a non-magnetic layer disposed on one surface of the non-magnetic substrate,

a magnetic layer disposed on the non-magnetic layer, and

a back coat layer disposed on the other surface of the non-magnetic substrate,

wherein the back coat layer contains at least carbon black and alumina as non-magnetic powder, wherein the alumina has an average particle diameter of 0.15 to 0.23  $\mu\text{m}$ , and wherein the alumina is in the form of particles having a substantially spherical shape, and

wherein the relation between the abrasivity (y) in the microns of the back coat layer and the alumina content (x) parts by weight to 100 parts by weight of non-magnetic powder excluding alumina satisfies the following four equations:

$$y \leq 4.6x + 12.2 \quad \dots (1)$$

$$y \geq 4.1x + 10.8 \quad \dots (2)$$

$$y \geq 13 \quad \dots (3)$$

$$y \leq 17 \quad \dots (4)$$

where the abrasivity is measured as follows:

an edge of a prismatic Sendust bar having a square cross-section is pushed onto the surface of the back coat layer perpendicularly to the running direction of the magnetic recording medium, so that the longitudinal direction of the Sendust bar is orthogonal to the running direction of the magnetic recording medium, whereby the magnetic recording medium is pressed at an approaching angle of 12 degree; the magnetic recording medium is supported by a tension of 0.526 N/cm per unit width, and a 50-m length thereof is moved back and forth one time over the Sendust bar at a running speed of 0.3 m/s, whereby the

width of the region scraped in the running direction on the Sendust bar by the surface of the back coat layer represents the abrasivity.

Claim 2 (Canceled).

DISCUSSION OF THE AMENDMENT

Claim 1 has been amended by incorporating the subject matter of Claim 2 therein, and by inserting a shape for the alumina, as supported in the specification at page 7, lines 4-7.

Claim 2 has been canceled.

No new matter is believed to have been added by the above amendment. Claim 1 is now pending in the application.